

App F IX 1

Previous References

111-80, 10, 12 28

20 32 (9, 11 & 13)

128-32 (3)

Letter References

128-32 (1 & 2)

ml 79-28-843, 4

1936

11-1

File No 68-38-

Serial Nos 47, 75

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Two

Part B for 11/11/36

SUBJECT

Re adjustment of flat-rate in the Bangalore Municipality-

8(75) To the Hl Comm Bdy-
two pol;

WD 0418-GPB-2 500-2J838

" Chief Engineer

" Comptroller Genl-

on 73/6-18 & 19-3)

for the purpose
of the

11/11/36
23/11/36

Serial
No

47

Letter No A, -1239/34-35 dated 13-1-1937
from the Municipal Commissioner, Bangalore
city requesting sanction to the resolution
of the Municipal Council for the adjustment
of the flat rate collected ^{by the Municipality} towards the assessed
taxes.

Kind reference is made to the detailed
note in file ME III-3 explaining the ^{same} in
regard to the levy of flat rate in
the Bangalore city Municipality.
2. The Bangalore city Municipal Council resolved
that the levy of a flat rate of 4 annas 5 m
in house taxation be taken effect from
1-1-1936. But the proposal was not given
effect to and the Municipal Council requested
sanction for discontinuing the levy. After
much correspondence the proposal of the
Municipal Council for discontinuing the
flat rate
was sanctioned by Govt in G.O No
1564-6/ME III 20-21 dated 27-8-1936.

3. The ME Comm reports that, during the
period the levy was in force from 1-1-1936,
^{persons} and the flat rate whole amount, thus
did not pay the same with a view to
achieve uniformity of treatment, it is found

Serial
No

to adjust the flat rate collected ~~proportion~~
towards the assessed taxes due in respect
of the buildings concerned. The Municipal
Council have agreed to this proposal &
sanction is solicited to the same. No
information is available as to the amount
of flat rate collected so far in respect of
which adjustment is proposed to be made
& Submitted for orders

Bomr
22/1/37

5 As the discontinuance of the
flat rate has been sanctioned by the
M.C. order of 27/8/34 (Page 7) the
present proposal of the M.C. Council to
adjust the amounts collected from such
persons as have paid the same towards
the assessed taxes due by them in respect of
the buildings concerned, appears to be
a fair and reasonable one and
may perhaps be approved

J
22/1/37

Ch Secy) 6 (1) Call for information as to the
amount to be thus adjusted (2) Note also
whether the discontinuance can have
retrospective effect (3) When did the M.C.
raise this question first?



M
27/1/37
P
27/1/37

Serial
No.

7 Draft letter to the Municipal Commissioners is submitted for approval. The other points will be noted upon after the information is received.

Rmr for
28/1/37

8 R
29/1/37

The Municipal Commissioners, Bangalore city
No 5624 dated 1-2-37

Requests him to furnish information as to the amount which has to be adjusted.

Letter No 6238 dated 27-1-37 from the Chief Engineer requesting to be informed whether the Rs of 27-8-34 contemplates retrospective effect being given in the case of the arrears of flat rate due.

Letter No A-1239/64-35 dated 8-2-37 from the Municipal Commissioners, Bangalore city stating that the amount proposed to be adjusted is Rs 18,922-14-0.

9 Kind reference is invited to the detached office Note dated on the subject containing a brief history of the case.

10 A levy of a flat rate of 4 annas per house connection was ordered to be ~~levied~~ ^{made} with effect from 1-7-25. The Water Supply Dept collected the flat rate from 1-7-25 till Sep. 26.

Serial
No

and thereafter asked the Municipal Council to take up the collection work. It was not however transferred to the Municipal Council till 1929-30, the matter having been under correspondence till then between the Govt and the Municipal Council. The formalities in regard to the levy were then gone through and the Municipal Council approved of the levy of the flat rate with effect from 1-1-30.

11 But on 22-4-1930, the Municipal Council resolved that the levy be discontinued. Though the Govt said that they cannot accept the resolution of the Municipal Council, the Council persisted ^{and} ~~that~~ the levy should be discontinued, ^{and} ~~at least~~ ^{orders were passed} in G.O. No 2 1364-6/ME 111-30-28 dated 27-8-1934 directing that the levy of flat rate in Bangalore City be discontinued.

12 For the circumstances explained above, it has perhaps to be presumed that the G.O. of August 1934 has retrospective effect from the date on which the Water Supply Department discontinued to levy flat rate in Sep 1926.

13 As regards the levy of flat rate of Rs 3-12-0

2/2 F

in Bangalore city
Adjustment of flat rate / towards Arrears taxes

4928/36
P 636

3250 $\sqrt{3498}$ $\sqrt{3772}$

General Revenue
Secretariat

File No

68 of 1936-37

[App F III-2]

Serial
No

due for the year 1925-26 in respect of the tax
on the middle of the old Municipal office compound
referred to by the Chief Engineer, it has been
stated that the amount has to be recovered
from the Municipality since it relates to the
year 1925-26

14 Submitted for orders with reference to para 6

Supra: The Law Section may perhaps be also consulted.
[The amount that may have to be refunded or adjusted is Rs.

Rmr - for
10/2/37

18,922-14-0, if the
proposal, is sanctioned]

15) Paper - Rmr - for

10/2/37

Ch Secy)

16 The Law Dept may be consulted as regards
the proposed adjustment'

M/S
23/2

23/2/37

Law Section)

17 for favour of putting up the
file leaving to Lp No. 1129 31 dated 9 8 33

BKR
133)

Asst Secy
W-C

M260-32 (9, 11 & 13)

18 The connected file is put up as directed

Rmr - for
3/3

19 Asst Secy, Law)
W-C

3/3/37

Conf. East
11/3/37



195

Law

BKR
23/2/37

Adjustment of flat rate in Bangalore city Mty

ML File No

68

of 1936 3)

General and Revenue
Secretariat

Serial
No

20 The Municipal Council passed its resolution regarding the suspension of the levy of flat rate in April 1930, and were operating all along, and the Government ultimately acceded to their request in August 1934. In these circumstances I think an order of discontinuance may be deemed to have retrospective effect, and therefore the resolution of the Municipal Council about the proposed adjustment seems to be in order.

21 I may also observe that the word 'levy' means 'collecting of assessment, tax etc'. When we say a direct or indirect levy of flat rate, it may be reasonably be intended by any rate payer that the collection of tax relating to the flat rate is ordered to be discontinued and he should not be compelled even to pay the arrears.

22 In the matter of actual adjustment, some practical difficulties may seem to arise on account of some properties having changed hands during

Adjustment of flat rate in the Bangalore city only

General and Revenue
Secretariat

ML File No

3733
J

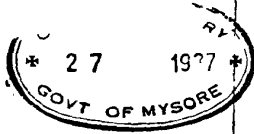
68 of 1936 37

[App F III-2

Serial
No

4154
6674

the interval but it may fairly be presumed that the owner on final owner, when parking with their property, will have received full consideration, and the new owners will therefore have defrayed the right title and interest etc and they latter are therefore entitled to the benefits of any such adjustment as is now proposed



Asst Secy
25/3/37
W.C.

MSR
26/3/37

23) Paper - Pam 16 of 1936

Ch. Secy) 24) I agree with the Asst Secy. Law Section The proposal of the mil comm may be approved

2nd member)

MS
27/3/37
27/3/37

25) new
30/3/37

Secy)

MS
31/3
31/3/37

26) MS
1-4-37

MS
2/4
2/4/37

Adjustment of flat rate in the Bangalore City.

File No

3733
J

of 193

General and Revenue
Secretariat

Serial
No

27)

Draft No is submitted for approval

Rmr for
2/4/37

Mr
3/4/37

To the ml Commr Bd of Towns 75
The Chief Engineer
The Comptroller

No L73/6-18 29-4-37

Sanctions the proposal of the ml ce

✓
B
23/4

3250

City Municipal Office

Bangalore, dated 13th Jan'y 1937

No A/1239/34-35
See one

nl 68-36-47

From

M SESHADRI ESQ MA
Municipal Commissioner
Bangalore CityB T Kesavalengar, Esq, B A,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore
Bangalore

Sir

Re adjustment of flat rate collected towards the assessed
taxes

I have the honor to state that the levy of flat rate of four annas per month for every house connection for water in the City was ordered to be discontinued in Govt Notification No 1364/F1 111-30-28 dated 27th August 1934

During the period the levy was in force from 1st January 1930, some paid and many others did not. With a view to show uniformity of treatment to all it is proposed to adjust the amount collected towards the assessed taxes due in respect of the buildings concerned. The Municipal Council considered the subject at its meeting held on 19th November 1936. A copy of the resolution passed is herein enclosed. Early orders of Government may kindly be obtained for making necessary adjustments.

I have the honor to be,
Sir,
Your most obedient servant,

M Seshadri
Municipal Commissioner
ms
18/1/37

ss

Forwarded with compliments

W. S. Dasgupta
President

- 141

Amounts of the above order, estimated for
 city and district, and for the
 levy of 150 to 1000
 amount to it in the
 in the above.

Present.

Amount of ...
 in the above.

Case Note -

1. ...
2. ...
3. ...
4. ...
5. ...
6. ...
7. ...
8. ...

base.

1. ...
2. ...
3. ...
4. ...
5. ...
6. ...
7. ...
8. ...

- 10 Office note that as regards the adjustment of the amounts collected towards flat rate to the assessed taxes the auditors object on the ground that the rate should be collected from even those that did not pay it when the levy was in force and that sanction of Government is necessary for adjustment

Resolution -Sanctioned Government be requested to sanction the adjustment

Sd/ B K Garudachar,
 Hon President

Copy

M. S. K. Garudachar
 Municipal Commissioner

12/11/77

6238

MYSORE PUBLIC WORKS DEPARTMENT
CENTRAL OFFICE

Dated Bangalore 27 1 - - 1937

3498
—
L

FROM

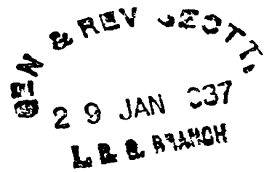


25/1/37

771
—
L

SIR

The Chief Engineer of Mysore
Bangalore



The Chief Secretary to Government,
Bangalore

Flat rate of Rs 3-12-0 due by the Bangalore City
Municipality to the Water Supply Department

F

With reference to correspondence ending with your letter No L 1929/M1 dated the 17th September 1934, on the above subject, inviting reference to G O No L 1364-6/M1 111-30-28 dated the 27th August 1934, sanctioning the resolution of the Municipal Council for the discontinuance of the levy of flat rate in the Municipality, I have the honour to state that the arrears of flat rate of Rs 3-12-0 due by the Municipality pertains to the period prior to the issue of the above Government order directing the discontinuance of the levy of flat rate. In addition to the sum of Rs 3-12-0 due by the Municipality, a sum of Rs 124-12-0 is also reported to be due from private parties and has become irrecoverable as some of them are deceased and the whereabouts of the others are not known due to change of their residences.

I request the favour of being intimated whether the Government Order under advertance contemplates retrospective effect being given in the case of arrears of flat rate due.

I have the honour to be
Sir,
Your most obedient servant,

Thakur Anand
For Chief Engineer of Mysore

41

26/1

TSRM

F G-1]

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Section

File No

Serial No

No 5624

To

The Municipal Commissioner,
Bangalore city
(through the President)

Sir,

Diary No of letter replied to

General and Revenue Secretariat

()

the 193

Date of issue 1-2-37

Signed by Mr. R. K. K. K. K.

With reference to your letter
M A-1239/34-35 dated 13-1-37
requesting sanction to the
resolution of the Municipal
Council for the adjustment of
the flat rate collected by the
Municipality towards the assessed
taxes, I am directed to request
you to be so good as to furnish
information as to the amount
to be ~~the~~ adjusted in the
manner indicated by you
I have

List of enclosures

Copied by

Examined by

N^o A1-1239/34 35
Re 1 Statement

3733
L

City Municipal Office,
Bangalore, dated 8th February 1937

From

M Seshadri Esq. B. A.,
Municipal Commissioner,
B a n g a l o r e

GEN & FEV SECT.
10 FEB 1937
L & L BRANCH



B T Kesavalengar, Esq., B A.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Secretariat,
B a n g a l o r e

Subject --Flat-rate adjustment

Sir,

With reference to your letter No L 5624 dated 1st February 1937 on the subject, I have the honour to state that a sum of -- Rs 18,922-14-0 collected by way of Flat-rate has to be adjusted towards the assessed taxes. A detailed statement is herewith enclosed

I have the honour to be,

Sir,

Your most obedient servant


Municipal Commissioner.

Abstract statement showing the amount of Flat-rate collected in the general Divisions of the City of Bangalore during the years from 1929 to 1934 and the net amount available for adjustment

Sl No	Name of Divisions	T o t a l		
1	I a	1173	1	0
2	I b	285	0	0
3	II a	1189	7	0
4	II b	1776	4	0
5	II c	1031	8	0
6	III a	1203	12	0
7	III b	396	4	0
8	III c	313	0	0
9	IV a	622	0	0
10	IV b	718	0	0
11	V	1074	8	0
12	VI a	294	4	0
13	VI b	1765	0	0
14	VII a	1264	8	0
15	VII b	724	4	0
16	VIII a	1575	8	0
17	VIII b	1130	10	0
18	IX a	2071	2	0
19	IX b	314	14	0
		18,922	14	0

M. S. Srinivas
Municipal Commissioner

()
the 193

9/4/1937

Signed by *Prof. Rukhsar*

- (i) printed ?
- (ii) treated as a standing order ?
- (iii) published in the Gazette
English Part ?
- (iv) translated ?
- (v) placed at the disposal of the press ?
- (vi) published in the Gazette
Kannada Part ?

Am 4/5

Serial No 75

*Proceedings of the Government of
His Highness the Maharaja of Mysore*

Read- g o No 2 1364-6/^Xme 11-30-28

dated 27-8-1934 sanctioning
the proposal of the Bangalore
City Municipal Council for
the discontinuance of the levy
of flat rate ^{for water} in the Municipality

2) Correspondence ending with

Order thereon. No letter No. A1-1239/
34-35 dated 8-2-37 from the
Municipal Commission,

Bangalore city stating that during the period the levy ^{the said} of flat rate was in force from 1-1-1930, some persons paid the flat rate while

many others did not and
that, with a view to show
uniformity of treatment to all
persons, the Municipal Council
have approved of the proposal
to adjust a sum of Rs 18,922-14-0
collected as flat rate from
persons towards the assessed
taxes due by them in respect
of the buildings concerned and
requesting sanction thereto -

order No L 7316-18 of 9.4.37
The proposal of the Municipal Council
is Sanctioned

3/4/37

For Chief Secy to Govt
Kmr

The Municipal Comm Bangalore city
(through the President)

Chief Engineer of Mysore
Comm, through Govt

List of Enclosure

Copied by

Examined by

✓ extra copy

Proceedings of the Government of His Highness
the Maharaja of Mysore

R e a d :

Government Order No L 1354-6/M1 111-30-28 dated 27th August 1934 sanctioning the proposal of the Bangalore City Municipal Council for the discontinuance of the levy of flat rate for water in the Municipality

2 Correspondence ending with letter No A1-1239/34-35 dated 8th February 1937 from the Municipal Commissioner, Bangalore City stating that during the period the levy of the said flat rate was in force from 1st January 1930, some persons paid the flat rate while many others did not and ~~xxx~~ that, with a view to show uniformity of treatment to all persons, the Municipal Council have approved of the proposal to adjust a sum of Rs 13,922-14-0 collected as flat rate from persons towards the assessed taxes due by them in respect of the buildings concerned and requesting sanction thereto

✓

Order No 2 7316-18/rel 68-36-75

Dated Bangalore 5th April 1937.

9

The proposal of the Municipal Council is sanctioned



for Chief Secretary to Government
Rmr

To

The Municipal Commissioner, Bangalore City
(through the President, Bangalore City Municipal Council)

The Chief Engineer of Mysore

The Comptroller to Government